

701—26.22(422) Furniture, rug, upholstery, repair and cleaning. Persons engaged in the business of repairing, restoring, renovating or cleaning furniture, rugs or upholstery are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. Wherever used, “furniture” shall include all indoor and outdoor furnishings. “Rugs” shall include all types of rugs and carpeting. “Upholstery” shall include all materials used to stuff or cover any piece of furniture.